

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>COLORADO CHRISTIAN UNIVERSITY,</p> <p>v.</p> <p>Respondent:</p> <p>PROPERTY TAX ADMINISTRATOR.</p>	<p>Docket No.: 47676</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 2, 2007, Debra A. Baumbach, Diane M. DeVries, and James R. Meurer presiding. Petitioner was represented by Joseph A. Weber, Esq. and Thomas N. Scheffel, Esq. Respondent was represented by Robert H. Dodd, Esq. Petitioner is protesting Respondent’s determination of property tax exemption for the subject property in Respondent’s File No. 30-01129-67.

The subject property is Jefferson County Schedule No. 4910410082.

Respondent has moved this tribunal to dismiss the petition to this Board filed by Petitioner. After considering Respondent’s motion, all other written submissions by the parties, and argument made by the parties at the hearing held on August 2, 2007, Respondent’s motion is hereby **GRANTED** and the petition is dismissed for the reasons set forth below.

The relevant facts do not appear to be in dispute and are as follows. On or around June 28, 2002, the CCU Endowment Foundation transferred title to the subject property to Petitioner. Prior to the transfer of the subject property to Petitioner, the subject property was granted exempt status by Respondent on the basis that the subject property was being used for nonprofit school purposes.

Petitioner did not file a new exemption application in 2002 after the transfer of the subject property. Rather, Petitioner waited until August 2, 2006 to file an exemption application. As was the case with the subject property’s exemption prior to the transfer in 2002, Petitioner’s 2006 exemption application was submitted on the basis that the subject property was being used for nonprofit school purposes.

On December 28, 2006, Respondent granted Petitioner's application for exemption, effective January 1, 2005. On January 24, 2007, Petitioner submitted its petition with this Board for the purpose of challenging the effective date of the granting of exemption.

On August 2, 2007, Respondent made a motion to dismiss the petition to this Board on the grounds that Petitioner already received the maximum exemption permitted by law. In contrast, Petitioner contends that the subject property's exemption should not have been lost after the transfer in 2002 and therefore, there was no need for a new property exemption.

Colorado Revised Statutes ("C.R.S.") section 39-2-117(1)(a) provides Respondent with the authority to examine, review, and grant applications for exemption from real and personal property taxation. This section also limits the time period to which Respondent may grant an exemption. "[I]n no event shall the exemption apply to any year prior to the year preceding the year in which application is made." C.R.S. § 39-2-117(1)(a).

Petitioner filed an application for exemption for the subject property in 2006. Accordingly, Respondent properly limited the exemption's effective date to January 1, 2005 in accordance with C.R.S. section 39-2-117(1)(a).

Had Petitioner desired an exemption for a year prior to 2005, Petitioner should have filed an exemption application prior to 2006. Petitioner could also have filed an abatement or refund petition for years prior to 2005 to receive additional tax relief.

For these reasons, Respondent's motion is hereby granted and the petition dismissed.

ORDER:

The petition is dismissed.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review thereof according to the Colorado appellate rules and the provisions of C.R.S. section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it is a matter of statewide concern, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of C.R.S. section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

C.R.S. § 39-2-117(6) (2007).

DATED and MAILED this 10th day of January 2008.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

James R. Meurer
James R. Meurer

Diane M. DeVries
Diane M. DeVries

This decision was put on the record

JAN 9 2008

I hereby certify that this is a true
and correct copy of the decision of
the Board of Assessment Appeals.

Heather Heinlein
Heather Heinlein

